



William A. Brown
General Attorney

AT&T Services, Inc.
1120 20th St. NW, Suite 1000
Washington, D.C. 20036
202.457.3055 - Phone
202.457.3074 - Fax

September 28, 2011

ELECTRONIC SUBMISSION

Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th Street, SW
Washington, D.C. 20554

EX PARTE

Re: **MD Docket No. 10-234:** Amendment of Part 1 of the Commission's Rules, Concerning Practice and Procedure, Amendment of CORES Registration System

Dear Ms. Dortch:

In AT&T Inc.'s May 18, 2011 Reply Comments in the above-referenced rulemaking, which bears upon proposed changes to the Commission's CORES Registration System,¹ AT&T raised concerns about the impact the Commission's proposals might have on "disregarded entities."²

By this letter, AT&T wishes to notify the Commission that it withdraws these concerns and that it no longer believes that the Commission needs to create an exception to its proposal for disregarded entities. That said, however, AT&T still stands by its conclusion that the Commission's Option 2 is the better of the two proposals set out in the *Notice*.

You may direct any questions concerning this written presentation to me.

Sincerely,

/s/ William A. Brown

cc: Warren Firschein
Office of Managing Director

¹ *Amendment of Part 1 of the Commission's Rules, Concerning Practice and Procedure, Amendment of CORES Registration System, Notice of Proposed Rulemaking*, MD Docket No. 10-234, FCC 10-192 (rel. Dec. 7, 2010) (*Notice*).

² Reply Comments of AT&T Inc., pp. 2-3 (Mar. 18, 2011): "A 'disregarded entity' is an entity that is recognized for state law purposes, but which is ignored for federal income tax purposes; said another way, for federal income tax purposes, its revenues and losses are passed through to the entity's owner(s)." *See, e.g.*, Treas. Reg. 1.368-2(b)(1)(i)(A); Treas. Reg. 301.7701-3(a).